



CANNON BUILDING  
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STATE OF DELAWARE  
**DEPARTMENT OF STATE**

DIVISION OF PROFESSIONAL REGULATION

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<b>PUBLIC MEETING MINUTES:</b>	<b>BOARD OF ACCOUNTANCY</b>
<b>MEETING DATE AND TIME:</b>	<b>Wednesday, August 18, 2010 at 9:00 a.m.</b>
<b>PLACE:</b>	861 Silver Lake Boulevard, Dover, Delaware <b>Conference Room B</b> , second floor of the Cannon Building
<b>MINUTES APPROVED:</b>	September 15, 2010

**MEMBERS PRESENT**

David Doane, Professional Member, President  
Robert Mosch, Professional Member, Secretary  
James Cohee, Professional Member  
Sharron Cirillo, Professional Member  
Robert Paretta, Educator  
Gary Pippin, Public Member

**DIVISION STAFF/DEPUTY ATTORNEY GENERAL**

Eileen Heeney, Deputy Attorney General  
Judy Letterman, Administrative Specialist III

**MEMBER ABSENT**

Michael Wollaston, Professional Member  
Carmetah Murray, Public Member  
Judith Scarborough, Professional Member

**ALSO PRESENT**

Dana Rubenstein, Delaware Society of CPA's

**CALL TO ORDER**

Mr. Doane called the meeting to order at 9:15 a.m.

## **REVIEW OF MINUTES**

A motion was made by Mr. Mosch, seconded by Mr. Paretta to approve the minutes for the July 21, 2010 meeting, as presented. The motion was unanimously carried.

## **SIGNING OF DECISION AND ORDER**

The Board members present at the hearing signed the Decision and Order. Mr. Mosch will carry the order to Mr. Wollaston for signature and overnight the original to the Division in order for it to be delivered to Ms. Wolf by Friday, August 20, 2010.

## **DISCIPLINARY HEARING**

The Board, if a quorum can be confirmed, will reschedule Mr. Estep's hearing for Friday, September 10, 2010.

## **UNFINISHED BUSINESS**

### **Re-Review of Application(s)**

A motion was made by Ms. Cirillo, seconded by Mr. Cohee to approve the application of John Spahn, Simon Seung-Hyun Shin, to table the applications of Jill Keinzle due to excess self-study, Rashid Riaz for time to send in additional experience and to propose to deny the applications of Dong Won Kim since there has been no response to the June 18 letter requesting proof of GAAP experience and Delaware specific ethics and Mansoor Maqsod due to no response to the board letter requesting proof of 80 hours of cpe and Delaware specific ethics. The motion was unanimously carried.

### **Compliance to Decision & Order-Ralph Estep**

No information to review at this time

### **Final Denial of Applications**

A motion was made by Mr. Doane, seconded by Ms. Cirillo to deny the applications of Uynjong Kim, Hyojoon Cho, Angela Gajasinghe, Samuel Osardu, Meenakshi Singla, and Ishmael McKenzie since they did not submit additional documentation or request a hearing and to withdraw the application of Albert Griffith at his request. The motion was unanimously carried

## **NEW BUSINESS**

### **Ratification of CPA Certificate Applications**

A motion was made by Mr. Cohee, seconded by Ms. Cirillo to ratify the applications of Tsuyoshi Matsuda, Rui Guo, Sandeep Arora, Tadashi Watabe, Eunkyung Park, Takenoir Iida, Chul Cho, Hoi Yan Mary Lee, Gregory Richards, Hidetoshi Inoue, Mortada Alsadah, Erin Mandato, and Urceline Pemberton. The motion was unanimously carried.

#### Review of CPA Permit Applications

A motion was made by Mr. Cohee, seconded by Ms. Cirillo, to approve the applications of Chang Uk Jang, Szu Hsuan Wu, Malaimagal Laventhiraraja and table the application of Keisuke Inoue pending either documentation on impairment or if answered in error, submit a new correct application. The motion was unanimously carried.

#### Review of CPA Certificate and Permit to Practice Applications

A motion was made by Mr. Paretta, seconded by Ms. Cirillo to approve the applications of Sasanka Majumdar, Hisatake Sugi, Reiko Kojima, Kidan Berhanu, Carrie Yeung, Kimberly Wolf, and Gregg Powell. The motion was unanimously carried.

A motion was made by Mr. Doane, seconded by Ms. Cirillo to approve the applications of Michael Kelly, Karen Tieu, Xia Cao, Yinghua, Zhang, Michael Mast, Barkha Chaudhary, Kristy Buck and to table the application of Oluwasey Ogunsusi pending GAAP and SSARS experience. The motion was unanimously carried.

#### Review of Firm Permit Application

A motion was made by Mr. Mosch, seconded by Mr. Cohee to approve the firm permit applications of Ordway Group, PA and Pratt Wasko, LLC. The motion was unanimously carried.

#### Review of PA Permit Application

A motion was made by Ms. Cirillo, seconded by Mr. Cohee to approve the application of Junsu Kim. The motion was unanimously carried.

#### Discussion of CPA Certificate Application

Mr. Doane informed the Board that he received a letter from Kaushikkumar Sheth requesting a waiver to the Board's current 21 hour requirement. Ms. Letterman explained that the applicant believes that when he completed the exams in 1999 he was Board qualified at that time, should still be considered qualified and the current 21 hour requirement should not apply.

The Board stated that the law does not allow a waiver and that all applicants must meet the requirements that are in place at the time they apply. His request was denied,

#### Complaint Status

04-02-08 – Hearing Postponed  
04-03-08 – Forwarded to Office of Attorney General  
04-05-08 – Assigned  
04-08-08 - **Closed**  
04-09-08 - **Closed**  
04-12-08 - Forwarded to Office of Attorney General  
04-15-08 – Forwarded to Office of Attorney General  
04-16-08 – Forwarded to Office of Attorney General  
04-03-09 – **Closed**  
04-04-09 – Hearing Rescheduled

04-06-09 – Forwarded to Office of Attorney General  
04-07-09 – Forwarded to Office of Attorney General 04-08-09 – Assigned  
04-09-09 – Assigned  
04-10-09 – Forwarded to Office of Attorney General  
04-11-09 – Assigned  
04-12-09 – Assigned  
04-01-10 – Assigned  
04-02-10 – Assigned  
04-03-10 – Assigned  
04-04-10 – Assigned  
04-05-10 – Assigned  
04-06-10 – Assigned

**OTHER BUSINESS BEFORE THE BOARD** (for discussion only)

James Collins, Division Director, clarified for the Board the Divisions new Hearing officer position. The Hearing Officer would review complaints that are less technical such as complaints filed for deficient cpe or conviction(s) or disciplinary action from another state. This new process will be beneficial to the Board of Medical Practice, Nursing and Real Estate who, schedule hearings monthly beyond their normal meetings. The Hearing Officer decision would be reviewed by the Board prior to issuance of the disciplinary action. This new process is to help with the backlog of complaints pending at the office of the Deputy Attorney General.

Ms. Cirillo expressed her concerns on the complaint process stating that with the complaints that she has been assigned, there was almost no contact between her and the investigator to discuss the complaint. She also recommends that the Board contact person should speak with the State prosecutor prior to the hearing to give technical advice.

Mr. Doane informed the Board that he received a letter from Rui Zhang requesting an explanation of why the Board denied the cpe waiver request. The Board's response to Rui Zhang stated that the Board has the authority, if they choose, to make exceptions to the cpe requirements however since there are a number of CPA living outside of the United States that obtain the required cpe, the request for waiver based on foreign residence was denied.

The Board also had an inquiry concerning having a non-CPA as owner of a firm. The Board will be discussing this subject at a later date.

**PUBLIC COMMENT**

No public comment.

**NEXT SCHEDULED MEETING**

The next meeting will be held on Wednesday, September 15, 2010 at 9:00 a.m. in Conference Room B, second floor of the Cannon Building, 861 Silver Lake Boulevard, Dover, Delaware.

**ADJOURNMENT**

A motion was made by Ms. Cirillo, seconded by Mr. Paretta to adjourn the meeting. The motion was unanimously carried. The meeting adjourned 10:47 a.m.

Respectfully submitted,

Judy Letterman  
Administrative Specialist III